

701—2.16(17A,421) Appeals of state board decisions. Prior to July 1, 2004, only a taxpayer could seek judicial review by the state board of a decision or order previously issued by the director. However, effective for state board decisions issued on or after July 1, 2004, either the department or the taxpayer may seek judicial review of a decision or order rendered by the state board. The department or taxpayer may seek judicial review of the entire decision or order of the state board or may seek judicial review of only certain issues contained in the decision or order of the state board.